

SF0020S2001

1 Page 1-line 9 After "39-15-107(a)(ix)" insert "and
2 (b)(vii)".
3

4 Page 2-after line 10 Insert:
5

6 "(b) Payment. The following shall apply:
7

8 (vii) If any vendor collects a tax in excess of that
9 imposed by this article it shall be remitted to the department
10 after making reasonable attempts to identify and refund the
11 excess tax to the taxpayer that originally paid the tax;". CASE
12